

## **MEMORANDUM**

To: Members of the House Tax Policy Committee

From: Dan Papineau, Director of Tax Policy - Michigan Chamber of Commerce

Date: May 24, 2017

Subject: MI Chamber Supports HB 4976 (Tedder)

HB 4976 gives taxpayers an opportunity to rectify discrepancies in tax assessments without having to go through a long, expensive, and time consuming legal battle. The Michigan Chamber supports this legislation and appreciates the efforts of the Department of Treasury in giving taxpayers a commonsense avenue to straighten out tax issues that arise.

Consider a situation where a taxpayer receives an assessment 3 times the amount they anticipated. After quick analysis, the taxpayer realizes that the Department of Treasury simply missed a critical piece of information. Somehow, either on the taxpayer's end or the Department's, there was a lack of communication or a miscommunication. Currently, the only way for a taxpayer to correct this simple discrepancy is to appeal their assessment and embark on a lengthy and often expensive legal process. Under HB 4976 taxpayers can avoid the legal process and just resolve the issue directly with the Department.

Not enough credit can be given the Department of Treasury for realizing how ridiculous it is for taxpayers to be dragged through an unnecessarily burdensome process to fix the most minor of issues. This legislation is proof that the Department recognizes barriers to fair and efficient tax administration and offers solid solutions to fix the problem.

Please support HB 4976 and help taxpayers avoid unnecessary litigation.

For more information or question, please contact me at <a href="mailto:dpapineau@michamber.com">dpapineau@michamber.com</a> or 517-371-7669.